



## COUNTY OF LOS ANGELES

### FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE  
LOS ANGELES, CALIFORNIA 90063-3294  
(323) 881-2401

DARYL L. OSBY  
FIRE CHIEF  
FORESTER & FIRE WARDEN

August 28, 2012

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

## ADOPTED

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

45 September 4, 2012

*Sachi A. Hamai*  
SACHI A. HAMAI  
EXECUTIVE OFFICER

### **REQUEST APPROVAL OF TAX RATE LEVY FOR THE FISCAL YEAR 2012-13 VOTER-APPROVED FIRE PROTECTION DISTRICT SPECIAL TAX (ALL DISTRICTS) (3 VOTES)**

#### **SUBJECT**

Approval of the attached resolution will authorize the Fiscal Year 2012-13 levy of the voter-approved Consolidated Fire Protection District's (District's) special tax generating an estimated \$74.7 million for fire protection and emergency medical services throughout the District. The rates overall would increase 2%, pursuant to the applicable change in the California Consumer Price Index (CCPI). The rate for a single family home would increase from \$61.04 to \$62.26, with proportional increases in all other rates.

#### **IT IS RECOMMENDED THAT YOUR BOARD:**

1. Adopt the attached resolution setting the Fiscal Year 2012-13 tax rates for the Consolidated Fire Protection District of Los Angeles County voter-approved special tax, increasing the rates by the 2% allowed by the CCPI.
2. Instruct the Fire Chief and the Auditor-Controller to take all actions necessary to implement the special tax levy at the rates specified in the attached resolution for Fiscal Year 2012 13.

#### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

Approval of the recommended special tax rates for Fiscal Year 2012-13 will generate \$74.7 million in special tax revenue necessary for the provision of fire protection and emergency medical services.

The recommended rates include a 2% increase, which is based upon the percentage change in the CCPI. The recommended 2012-13 levy would result in a \$1.22 increase in the single family home rate (from \$61.04 to \$62.26), with proportional 2% increases for other property use types, as specified in the attached resolution.

Special tax revenue is an essential component in funding fire protection and emergency medical services in 2012 13. Of the District's \$939.5 million Adopted Budget for 2012 13, the special tax funds 8 percent of the District's overall expenditures.

#### Independent Citizens' Oversight Committee

The Independent Citizens' Oversight Committee met on July 18, 2012, and made the required annual finding that the District is using the special tax funds only for providing fire protection and emergency medical services. Their report is attached.

#### Implementation of Strategic Plan Goals

This action is consistent with the Strategic Plan Goal of Fiscal Sustainability, Goal 1.1, as the special tax provides long-term revenue that is essential for maintaining fire protection and emergency medical services.

### **FISCAL IMPACT/FINANCING**

The District's Fiscal Year 2012-13 Adopted Budget reflects \$75.3 million in special tax revenue (\$74.7 million for the 2012-13 levy and \$0.6 million in prior year revenue). The 2% increase in rates will generate an estimated \$1.5 million in additional revenue in 2012 13. This revenue is an essential funding component for Fiscal Year 2012-13. There is no impact on net County cost.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

California Health and Safety Code Section 13911 and California Government Code Section 50075 et seq. authorize the levying of the special tax. Your Board may levy the rate at any amount up to the maximum rates as indicated on Exhibit I. Approval of the resolution will levy the special tax at a rate of \$62.26 per single family home, with rates for other property use types as specified in the resolution.

County Counsel has approved the resolution as to form.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Levying the special tax rate at \$62.26 per single family home, with rates for other property use types as specified in the resolution, will generate essential funding to continue providing fire protection and emergency medical services to the residents of Los Angeles County protected by the District.

### **CONCLUSION**

Upon adoption by your Honorable Board, please instruct the Executive Officer, Clerk of the Board to

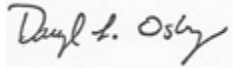
The Honorable Board of Supervisors

8/28/2012

Page 3

return two (2) copies of the Minute Order and/or this approved letter and resolution, as applicable, to this office.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Daryl L. Osby", is written over a light gray rectangular background.

DARYL L. OSBY

FIRE CHIEF, FORESTER & FIRE WARDEN

DLO:kc

Enclosures

c: Chief Executive Officer  
County Counsel  
Auditor-Controller  
Executive Officer, Board of Supervisors

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE**  
**COUNTY OF LOS ANGELES ACTING AS THE GOVERNING BODY OF THE**  
**CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**  
**FIXING THE SPECIAL TAX RATE FOR THE**  
**CONSOLIDATED FIRE PROTECTION DISTRICT**  
**AND LEVYING THE SPECIAL TAX UPON THE**  
**TAXABLE PROPERTY OF THE COUNTY OF LOS ANGELES FOR THE**  
**FISCAL YEAR 2012-2013**

WHEREAS, on June 3, 1997, the voters within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, Bradbury, Calabasas, Carson, Cerritos, Claremont, Cudahy, Diamond Bar, Duarte, Glendora, Hawaiian Gardens, Hidden Hills, Huntington Park, Industry, Irwindale, La Canada Flintridge, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, Paramount, Pico Rivera, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Walnut, West Hollywood, Westlake Village and Whittier, and within the unincorporated area of the County of Los Angeles (the "County"), approved a special tax for fire protection and paramedic services (the "special tax"); and

WHEREAS, certain special tax rates were approved, based upon property use type and size of improvements, to be annually adjusted by a maximum of the lesser of (i) 2 percent or (ii) the California Consumer Price Index, which maximum special tax

rates are herein specified in Exhibit 1 attached to this Resolution, hereinafter referred to as "maximum rates"; and

WHEREAS, the Board of Supervisors may annually levy an amount up to the maximum rates for the special tax as approved by the voters; and

WHEREAS, the Board of Supervisors desires to levy the special tax at the maximum rates approved by voters, as specified and fixed in Exhibit 2 attached to this Resolution.

NOW, THEREFORE, BE IT RESOLVED, that pursuant to Section 13911 of the Health and Safety Code of the State of California and Section 50075 *et seq.* of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles, acting as the governing body of the Consolidated Fire Protection District of Los Angeles County, does hereby levy the special tax upon the taxable property of the County within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, Bradbury, Calabasas, Carson, Cerritos, Claremont, Cudahy, Diamond Bar, Duarte, Glendora, Hawaiian Gardens, Hidden Hills, Huntington Park, Industry, Irwindale, La Canada Flintridge, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, Paramount, Pico Rivera, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Walnut, West Hollywood, Westlake Village and Whittier, and within the unincorporated area of the County, at the maximum rates allowed, as specified and fixed in Exhibit 2 attached to this Resolution.

The foregoing resolution was on the 4<sup>th</sup> day of September, 2012,  
adopted by the Board of Supervisors of the County of Los Angeles and *ex-officio* the  
governing body of all other special assessment and taxing districts, agencies and  
authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-  
Clerk of the Board of Supervisors of the County  
of Los Angeles

By Sachelle Smithman  
Deputy

APPROVED AS TO FORM:

JOHN KRATTLI  
County Counsel

By Scott Kuhn  
Scott Kuhn, Senior Deputy

## EXHIBIT I

**SUMMARY OF MAXIMUM RATES FOR PROPOSITION E**

**VOTER-APPROVED SPECIAL TAX FOR THE**

**CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**

LAND USE	MAXIMUM RATES*	
	(2% Increase)	
	2011-12	2012-13
Single Family Residential	\$61.04	\$62.26
Mobile Home in Park	30.52	31.13
Multiple Family Residential	77.11	78.65
+ Square Footage Rate (over 1,555 sq. ft.)	0.0078	0.0080
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)	0.0073	0.0075
Non-Residential	73.87	75.35
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0498	0.0508
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0478	0.0488
High Rise	89.93	91.73
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0608	0.0620
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0580	0.0592
Special Use	112.42	114.67
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0759	0.0774
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0724	0.0739
Vacant-2 acres or less	15.26	15.57
Vacant-2+ acres to 10 acres	20.14	20.54
Vacant-10+ acres to 50 acres	40.30	41.11
Vacant-50+ acres	61.04	62.26

\* Maximum rates may not necessarily be the actual rates imposed by the Los Angeles County Board of Supervisors.

\*\* Capped at 100,000 square feet.

See Appendix A to the Amended and Restated Resolution of the Board of Supervisors March 4, 1997 for a full explanation of land use categories and the application of the special tax rates.

**PROPOSITION E — VOTER-APPROVED SPECIAL TAX FOR THE  
CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**

**Special Tax Rates for Fiscal Year 2012-2013**

<b>Land Use</b>	<b>Special Tax Rate</b>	<b>Special Tax Rate w/Sprinkler Credit</b>
Single Family Residential	\$62.26	NOT APPLICABLE
Mobile Home in Park	\$31.13	NOT APPLICABLE
Multiple Family Residential	\$78.65 + \$.0080 per sq. ft. over 1,555 sq. ft.	\$78.65 + \$.0075 per sq. ft. over 1,555 sq. ft.
Non-Residential	\$75.35 + \$.0508 per sq. ft. over 1,555 sq. ft.*	\$75.35 + \$.0488 per sq. ft. over 1,555 sq. ft.*
High Rise	\$91.73 + \$.0620 per sq. ft. over 1,555 sq. ft.*	\$91.73 + \$.0592 per sq. ft. over 1,555 sq. ft.*
Special Use	\$114.67 + \$.0774 per sq. ft. over 1,555 sq. ft.*	\$114.67 + \$.0739 per sq. ft. over 1,555 sq. ft.*
Vacant Land - 2 acres or less	\$15.57	NOT APPLICABLE
Vacant Land - more than 2 acres and less than or equal to 10 acres	\$20.54	NOT APPLICABLE
Vacant Land - more than 10 acres and less than or equal to 50 acres	\$41.11	NOT APPLICABLE
Vacant Land - more than 50 acres	\$62.26	NOT APPLICABLE

\*Capped at 100,000 square feet per parcel.

# **INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE**

## **Los Angeles County Fire Department Special Tax**

July 18, 2012

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Committee Members  
Bryce Anderson  
James Dear  
Jim Goldsworthy  
Jose A. Gomez  
Pilar M. Hoyos

Ex Officio Member  
Isaac D. Barcelona

Dear Supervisors:

### **REPORT OF COMMITTEE FINDINGS**

The purpose of this letter is to report the findings of the Independent Citizens' Oversight Committee's (ICOC) review of the expenditure of the Fire Department's special tax revenue. As required by the provisions of the Proposition E special tax measure of 1997, the ICOC was provided and reviewed the Fire Station Final 2011-12 Staffing Costs dated July 6, 2012, the Funding Sources for Fire Protection and Emergency Medical Services for Fire Station Personnel chart for Fiscal Year 2011-12, and the History of Special Tax Levy through 2012-13 to determine that the special tax revenue for Fiscal Year 2011-12 was expended for fire protection or paramedic rescue services.

### **Background**

In accordance with Proposition E, the Board established the ICOC. The ICOC consists of a representative from each Board office, a city council representative appointed by the Los Angeles County City Selection Committee and the Chair of the Los Angeles County Economy and Efficiency Commission as an *ex officio* member. The duties prescribed for the ICOC are as follows:

- Meet at least once in each fiscal year.
- Review expenditures paid from the special tax to ensure that such expenditures are for "Fire Protection or Paramedic Rescue Services," which specifically include emergency paramedic rescue, firefighting, search and rescue, and hazardous materials and disaster response.
- Report the Committee's findings to the Board of Supervisors, which satisfies the public reporting requirement.

The ICOC met on July 18, 2012, at which time Committee members were briefed on the Fiscal Year 2012-13 Funding and Expenditure Projections.

Page 2

## Findings

With regard to the expenditure of special tax revenues in 2011-12, the Committee finds that the 2011-12 special tax revenues of \$73.6 million were expended for fire protection and paramedic services of \$421.7 million in accordance with provisions of Proposition E.

Respectfully submitted,

See attached.

**Bryce Anderson**

Absent

James Dear

Jim Goldsworthy

~~Jose A. Gomez,~~

Pilar M. Hoyos

Isaac D. Barcelona

da

c: Executive Officer, Board of Supervisors

Page 2

## Findings


With regard to the expenditure of special tax revenues in 2011-12, the Committee finds that the 2011-12 special tax revenues of \$73.6 million were expended for fire protection and paramedic services of \$421.7 million in accordance with provisions of Proposition E.

Respectfully submitted,



## Bryce Anderson

James Dear

  
Jim Goldsworthy

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Jose A. Gomez

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Bilar M. Hayes  
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Pilar M. Hoyos

Isaac D. Barcelona

da

c: Executive Officer, Board of Supervisors